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GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Value Added Tax Rules, 2005 – Amendment – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.21

Dt:19-01-2022

Read the following

24 JAN 2022
(270)
Addl. Commissioner (CST) (Audit & DMU)
27 JAN 2022
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1. G.O.Ms.No.394, Revenue (CT-II) Department, Dated:31-03-2005.
2. From Commissioner of Distilleries & Breweries and Managing Director, APSBCL, Vijayawada Lr.No. APSBCL/VAT exemption/2021-22 dt:09.11.2021.

GST

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 20-01-2022

Murali
To put it in portal.
21.1.22
Addl.

NOTIFICATION

In exercise of the powers conferred by section 78 of the Andhra Pradesh Value Added Tax (APVAT) Act, 2005 (Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Value Added Tax Rules, 2005, issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dated:31-03-2005 and published in the Rules Supplementary to Part-I, Extra-ordinary Issue of Andhra Pradesh Gazette No.29, Dated:20-04-2005, and as subsequently amended from time to time:

AMENDMENT

In the said rules; in rule 16, in sub-rule (2), after clause (f), the following shall be added, namely,-

"(g). The following amounts in the sale price of Indian made foreign liquor, Beer, Wines and Ready to drink varieties (RTD) and foreign liquor listed in item numbers 1-A, 1-B, 1-C & 1-D in The table under Schedule VI of APVAT Act, 2005.

(i) Special Privilege fee (amount collected on account of rounding up of issue price to the next rupee)
(ii) Additional Privilege fee (amount collected on account of rounding up of MRP to the next ten rupees)
(iii) Assessment fee (levied on foreign liquor)
(iv) Retail Excise Tax (w.e.f. 01.10.2019)
(v) APSBCL margin (w.e.f. 01.10.2019)
(vi) Additional Retail Excise Tax (w.e.f. 01.10.2019)
(vii) Special Margin (with effect from 10.11.2021)".

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Eupugallu, Vijayawada.

(P.T.O)